

**FAIRFAX COUNTY CIRCUIT COURT
LAND RECORDS' FEE INCREASE
EFFECTIVE SEPTEMBER 1, 2004**

The following fees increase on September 1, 2004:

State Recordation Tax

§§58.1-801, 803, 807 & 808

Virginia Code Sections §§58.1-801, 803, 807 & 808 have been revised to increase the state recordation tax rate. “On every deed[, deed of trust, mortgage, contract and sale of rolling stock or equipment] admitted to record, except a deed exempt from taxation by law, there is hereby levied a state recordation tax. The rate of the tax shall be **25 cents on every \$100*** or fraction thereof of the consideration of the deed or the actual value of the property conveyed, whichever is greater.”

* This is an increase from the current tax rate of 15 cents on every \$100.

City or County Recordation Tax

§§58.1-814 & 3800

As a result of the change to the State Recordation Tax rate, the City/County Recordation Tax rate will also increase. “The governing body of any city or county is hereby authorized to impose a recordation tax, in an amount equal to one-third of the amount of the state recordation tax collectible for the Commonwealth, upon the first recordation of each taxable instrument in such city or county.”

The Board of Supervisors recently approved an increase to **\$0.0833 per \$100*** value. This rate will apply to both Fairfax County and City of Fairfax recordings.

* This is an increase from the current tax rate of 5 cents per \$100 value.